

**UNITED STATES BANKRUPTCY COURT FOR
NEW YORK SOUTHERN BANKRUPTCY COURT**

In re: Delphi Diesel Systems
Corporation

Debtor.

Chapter 11
Case Nos. 05-44481
Claim No.


**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO FRBP RULE 3001(e)(1)**

1. TO: ALLIED INC ("Transferor")
[TRANSFEROR NAME & ADDRESS]
PO BOX 79001 DRAWER 5738
DETROIT, MI 482795738

2. Please take notice of the transfer of \$ 27,666.86 of your claim referenced above,
together with all applicable interest, fees and expenses related thereto (the "Transferred
Claim")

Transfer \$27,666.86 to:
Madison Niche Opportunities, LLC ("Transferee")
[TRANSFEE NAME & ADDRESS]
6310 Lamar Ave
Suite 120
Overland Park, KS 66202

No action is required if you do not object to the transfer of your claim.


Doyle Clark
Madison Liquidity Investors, LLC.
(800) 896-8913

Madison Liquidity Investors, LLC.

6310 Lamar Ave, Suite 120
Overland Park, KS 66202
Phone: (800) 896-8913 Fax: (913) 982-5039

May 08, 2007

Kathleen Farrell
New York Southern Bankruptcy Court
1 Bowling Green
Floor 6
New York, NY 10004-1415

RE: Delphi Diesel Systems Corporation

Buyer: Madison Niche Opportunities, LLC

Enclosed please find an Evidence of Transfer of Claim form properly executed, with all supporting documents, by the registered claimant for the purpose of completing the transfer from the claimant to Madison Liquidity Investors, LLC..

Name:
ALLIED INC
PO BOX 79001 DRAWER 5738
DETROIT, MI 482795738

Social Sec. No./Tax ID: 38-1705521

Request for Confirmation of Transfer

When transfer is completed, please complete the items below and return in the return envelope provided or by fax at (913) 982-5039.

Claim amount transferred: _____

Effective date of transfer to:
Madison Liquidity Investors, LLC. : _____

Effective date of distribution address change to Madison Liquidity Investors, LLC.
: _____

Verified by (transfer agent): _____

Transfer Agreement Number: 103838932

EVIDENCE OF TRANSFER OF CLAIM

TO: New York Southern Bankruptcy Court
AND TO: Madison Liquidity Investors, LLC.
6310 Lamar Ave, Suite 120
Overland Park, KS 66202

ALLIED, INC. [Name of Claimant], for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Madison Liquidity Investors, LLC., its successors, with offices at 6310 Lamar Ave, Suite 120, Overland Park, KS 66202, and assigns all right, title and interest in and to the Claim(s) of Claimant against Delphi Diesel Systems Corporation in the New York Southern Bankruptcy Court, The case entitled In re Delphi Diesel Systems Corporation, with a Case Number of 05-44481 pending in the Court., including without limitation those receivables of Claimant.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHERE OF, dated as of the APRIL 11, 2007

[NAME OF CLAIMANT] ALLIED, INC.

By: Anthony C. Lewandowski, President
(Signature of Claimant)

Print Name: ANTHONY C. LEWANDOWSKI

P.O. BOX 988

(Address)

260 METTY DRIVE, STE A, ANN ARBOR, MI 48106

(Address)

38-1705521

(SS#/Tax ID)

By: _____
(Signature of Co-Claimant)

Print Name: _____

(Address)

(Address)

(SS#/Tax ID)

Transfer Agreement Number: 103838932

Accepted:
MADISON LIQUIDITY INVESTORS, LLC

By: Doyle Clark
(signature)
DOYLE CLARK
(print name)